



## GRI Content Index - 2020

GRI Standard	Disclosure	Location of disclosure & note	Connections to United Nations Initiatives	
			UNGC	SDGs
<b>GRI 101: Foundation 2016</b>				
<b>General Disclosures</b>				
GRI 102: General Disclosures 2016	Organizational profile			
	102-1 Name of the organization	City Mart Holding Company Limited		
	102-2 Activities, brands, products, and services	SR - p. 1		
	102-3 Location of headquarters	Yangon		
	102-4 Location of operations	Myanmar		
	102-5 Ownership and legal form	SR - p. 10		
	102-6 Markets served	Myanmar		
	102-7 Scale of the organization	SR - p. 1		
	102-8 Information on employees and other workers	SR - p. 19 - 22 & 35	6	8
	102-9 Supply chain	SR - p. 14 - 16		
	102-10 Significant changes to the organization and its supply chain	SR - p. 14 - 16		
	102-11 Precautionary Principle or approach	We apply the precautionary principle in our work	3	
	102-12 External initiatives	SR - p. 4		
	102-13 Membership of associations	CMHL is a member of various Chambers of Commerce and part of the MMRA		
	Strategy			
	102-14 Statement from senior decision-maker	SR - p. 3		
	Ethics and integrity			
	102-16 Values, principles, standards, and norms of behavior	SR - p. 11 & 19	10	16
	102-17 Mechanisms for advice and concerns about ethics	See Code of Conduct, Appendix 2	10	16
	Governance			
	102-18 Governance structure	SR - p. 10		
	102-40 List of stakeholder groups	<a href="#">WS - Approach</a>		
102-41 Collective bargaining agreements	SR - p. 14		8	
102-42 Identifying and selecting stakeholders	<a href="#">WS - Approach</a>			
102-43 Approach to stakeholder engagement	SR - p. 31 - 33			
102-44 Key topics and concerns raised	SR - p. 31 - 33			



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GRI Standard	Disclosure	Location of disclosure & note	Connections to United Nations Initiatives	
			UNGC	SDGs
	Reporting practice			
	102-45 Entities included in the consolidated financial statements	SR - p. 1		
	102-46 Defining report content and topic Boundaries	The contents of this Report are defined based on the materiality analysis. See SR p. 31 - 33		
	102-47 List of material topics	SR - p. 31 - 33		
	102-48 Restatements of information	Not relevant.		
	102-49 Changes in reporting	SR - p. 2		
	102-50 Reporting period	SR - p. 2		
	102-51 Date of most recent report	SR - p. 2		
	102-52 Reporting cycle	SR - p. 2		
	102-53 Contact point for questions regarding the report	SR - p. 3		
	102-54 Claims of reporting in accordance with the GRI Standards	SR - p. 31 & 32		
	102-55 GRI content index	<a href="#">WS - Reporting</a>		
	102-56 External assurance	N/A		



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GRI Standard	Disclosure	Location of disclosure & note	Connections to United Nations Initiatives	
			UNGC	SDGs
<b>Material Topics</b>				
<b>200 series (Economic topics)</b>				
<b>Economic Performance</b>				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	SR - p. 31 - 33		5
	103-2 The management approach and its components	SR - p. 3, 10		5
	103-3 Evaluation of the management approach	SR - p. 11 - 13		5
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	SR - p. 9, 18, 26	6	2, 5 9
<b>Indirect Economic Impacts</b>				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	SR - p. 31 - 33		
	103-2 The management approach and its components	SR - p. 3, 10		1
	103-3 Evaluation of the management approach	SR - p. 11 - 13		
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	SR - p. 9, 18, 26		1, 2, 3, 8, 10, 17
<b>Procurement Practices</b>				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	SR - p. 31 - 33		
	103-2 The management approach and its components	SR - p. 11, 14, 15		
	103-3 Evaluation of the management approach	SR - p. 14, 15		
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	SR - p. 15, 26		12
<b>Anti-corruption</b>				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	SR - p. 31 - 33		
	103-2 The management approach and its components	SR - p. 10, 14		
	103-3 Evaluation of the management approach	SR - p. 14		
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	SR - p. 14	10	16
<b>Tax</b>				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	SR - p. 31 - 33		
	103-2 The management approach and its components	N/A		
	103-3 Evaluation of the management approach	N/A		
GRI 207: Tax 2019	207-4 Country-by-country reporting	N/A		16



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GRI Standard	Disclosure	Location of disclosure & note	Connections to United Nations Initiatives	
			UNGC	SDGs
<b>300 series (Environmental topics)</b>				
<b>Energy</b>				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	SR - p. 31 - 33	8	
	103-2 The management approach and its components	SR - p. 28, 29	8	
	103-3 Evaluation of the management approach	SR - p. 28, 29	8	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	SR - p. 8, 9, 30, 36	7, 8	7, 8, 12, 13
	302-3 Energy intensity	SR - p. 8, 30, 36	7, 8	7, 8, 12, 13
	302-4 Reduction of energy consumption	SR - p. 30	8, 9	7, 8, 13
<b>Water</b>				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	SR - p. 31 - 33		
	103-2 The management approach and its components	SR - p. 28, 29		
	103-3 Evaluation of the management approach	SR - p. 29		
GRI 303: Water 2016	303-1 Water withdrawal by source	SR - p. 8, 29, 36	7, 8	6
<b>Emissions</b>				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	SR - p. 31 - 33		
	103-2 The management approach and its components	SR - p. 28, 29		
	103-3 Evaluation of the management approach	SR - p. 30		14, 15
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	SR - p. 30	7, 8	3, 12, 13, 14, 15
	305-2 Energy indirect (Scope 2) GHG emissions	SR - p. 30	7, 8	3, 12, 13, 14, 15
	305-4 GHG emissions intensity	SR - p. 8, 30, 36		X
<b>Effluents and Waste</b>				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	SR - p. 31 - 33		
	103-2 The management approach and its components	SR - p. 28, 29		13
	103-3 Evaluation of the management approach	SR - p. 29		14, 15
GRI 306: Effluents and Waste 2016	306-2 Waste by type and disposal method	SR - p. 8, 9, 29, 30, 36	8	3, 6, 12

X

X



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GRI Standard	Disclosure	Location of disclosure & note	Connections to United Nations Initiatives	
			UNGC	SDGs
<b>400 series (Social topics)</b>				
<b>Employment</b>				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	SR - p. 31 - 33		
	103-2 The management approach and its components	SR - p. 19 - 22		
	103-3 Evaluation of the management approach	SR - p. 19 - 22		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SR - p. 35	6	5, 8
<b>Occupational Health and Safety</b>				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	SR - p. 31 - 33		
	103-2 The management approach and its components	SR - p. 19 - 22		
	103-3 Evaluation of the management approach	SR - p. 9, 10, 19 - 22		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SR - p. 22		
	403-5 Worker training on occupational health and safety	SR - p. 22		8
	403-9 Work-related injuries	N/A		8
	403-10 Work-related ill health	SR - p. 22		8
<b>Training and Education</b>				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	SR - p. 31 - 33		
	103-2 The management approach and its components	SR - p. 19 - 22		
	103-3 Evaluation of the management approach	SR - p. 22		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SR - p. 22	6	4, 8
<b>Diversity and Equal Opportunity</b>				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	SR - p. 31 - 33		
	103-2 The management approach and its components	SR - p. 19 - 22		
	103-3 Evaluation of the management approach	SR - p. 9, 10, 21, 35		
GRI 405: Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	SR - p. 9, 10, 21, 35	6	5, 8
<b>Non-discrimination</b>				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	SR - p. 31 - 33		
	103-2 The management approach and its components	SR - p. 19 - 22		
	103-3 Evaluation of the management approach	SR - p. 9, 10, 21, 35		
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SR - p. 21	6	5, 8, 16



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GRI Standard	Disclosure	Location of disclosure & note	Connections to United Nations Initiatives	
			UNGC	SDGs
<b>Local Communities</b>				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	SR - p. 31 - 33		
	103-2 The management approach and its components	SR - p. 15, 18		
	103-3 Evaluation of the management approach	SR - p. 15, 18		
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	SR - p. 15, 18	1	
<b>Customer Health and Safety</b>				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	SR - p. 31 - 33		
	103-2 The management approach and its components	SR - p. 17, 22 - 25		
	103-3 Evaluation of the management approach	SR - p. 17, 22 - 25		
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	SR - p. 26		16
<b>Socioeconomic Compliance</b>				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	SR - p. 31 - 33		
	103-2 The management approach and its components	SR - p. 3		
	103-3 Evaluation of the management approach	SR - p. 13, 24		
GRI 419: Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	CMHL has not been notified through the available channels of any significant sanction for non-compliance with applicable laws and regulation.		16

SR Sustainability Report  
WS Website